



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRADSHAW BRENT MICHAEL & BRADSHAW
TINA A

BRADSHAW BRENT MICHAEL & BRADSHAW TINA A
4712 NW Franklin St
Vancouver, WA 98663

ACCOUNT NUMBER: 37918-102

PROPERTY LOCATION: 4712 NW Franklin St
Vancouver, WA 98663

PETITION: 653

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 231,956	\$ 231,956
Improvements	\$ 2,713,144	\$ 1,268,044
Personal property		
ASSESSED VALUE	\$ 2,945,100	BOE VALUE \$ 1,500,000

Date of hearing: March 2, 2022

Recording ID# BRADSHAW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brent Bradshaw

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 10,815 square feet, built in 2001 and is of excellent construction quality located on 1.68 acres. The home includes a passenger elevator, an additional 3,133 square feet of living space above the garage, and a 234 square foot carport. The property includes a shed measuring 478 square feet.

The appellant stated that the home was purchased for \$1,500,000. The appellant referenced the statement from the Lynch estate that the home did not sell at the assessed value. The estate had had multiple realtors attempt to sell the property over several years. The final purchase did not include realtors on either side, but was an arms-length transaction. The home only has two bedrooms, so it must be modified to accommodate more residents, like a family. There is a church directly across the street, which does impact the value of the subject property. The home has been insured for \$1,950,000 after discussion of the value with the insurer. The property was purchased for \$1,500,000 in April 2021. The appellant's evidence included an appraisal performed by Blaine Hunter of West Coast Appraisal Services indicating a value of \$2,000,000 as of February 2021. The appellant submitted three comparable sales [#183708-024 sold for \$1,695,000 in August 2020; #37912-862 sold for \$2,325,000 in December 2020; and #98283-510 sold for \$2,250,000 in May 2021].

The appellant requested a value of \$1,500,000.

The Assessor's evidence included a 2021 property information card and a cover letter recommending the assessed value be reduced to \$2,000,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. However, the property had been on the market for several years and had involved several realtors who were unable to sell the property at or near the appraised value. The purchase was consummated without a realtor involved or the realtor commission. The final purchase price was a negotiated arms-length transaction without a realtor at \$1,500,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,500,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on March 25, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SADRI ASGHAR R TRUSTEE

SADRI ASGHAR R TRUSTEE
203 E Reserve St
Vancouver, WA 98661

ACCOUNT NUMBER: 40700-000

PROPERTY LOCATION: 614 E 16th St
Vancouver, WA 98663

PETITION: 656

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 175,000	\$	175,000
Improvements	\$ 215,598	\$	215,598
Personal property			
ASSESSSED VALUE	\$ 390,598	BOE VALUE	\$ 390,598

Date of hearing: March 2, 2022

Recording ID# SADRI

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,708 square feet, built in 1901 and is of average construction quality located on 0.14 acres. The home includes an additional 784 square feet of unfinished basement space.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$175,000.

There was no evidence provided by the appellant that supports a value other than the assessed value of \$390,598.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$390,598 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Vancouver, WA 98660-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COMBS R LON

R LON COMBS
1541 NW Drake St
Camas, WA 98607

ACCOUNT NUMBER: 85146-000

PROPERTY LOCATION: 1541 NW Drake St
Camas, WA 98607

PETITION: 657

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 180,897	\$	120,000
Improvements	\$ 846,589	\$	495,000
Personal property			
ASSESSED VALUE	\$ 1,027,486	BOE VALUE	\$ 615,000

Date of hearing: March 2, 2022

Recording ID# COMBS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Lon Combs

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,138 square feet, built in 2019 and is of good construction quality located on 0.76 acres. The home includes an additional 1,008 square feet of unfinished basement space and a passenger elevator.

The appellant stated that the home still has roughly 47% of the work left to completion, which equates to roughly \$306,000. The home was granted occupancy by the City of Camas in the fall of 2021. The property does have a use restriction due to unbuildable slopes, resulting in a permanent reduction in value of roughly \$35,000. The home has a view of Mt. Hood through trees and a partial view of the river. The home is on the back side of Prune Hill. The appellant provided details of the cost to complete and provided a discussion of the efforts and costs to complete the home. When complete the home will be valued at or near the assessed value.

The appellant requested a value of \$615,000.

The calculations and discussion support the requested value of \$615,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$615,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: TAYLOR CAROL XIANG & TAYLOR PAUL N**

TAYLOR CAROL XIANG & TAYLOR PAUL N
3542 NW Norwood St
Camas, WA 98607

ACCOUNT NUMBER: 124817-172**PROPERTY LOCATION:** 3542 NW Norwood St
Camas, WA 98607**PETITION: 660****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 142,800	\$	142,800
Improvements	\$ 522,765	\$	474,600
Personal property			
ASSESSED VALUE	\$ 665,565	BOE VALUE	\$ 617,400

Date of hearing: March 2, 2022

Recording ID# TAYLOR

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Carol Taylor

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,430 square feet, built in 2005 and is of good plus construction quality located on 0.18 acres.

The appellant stated that the subject should be valued at \$580,000 for 2021, based on very similar properties that sold. The subject has not been remodeled and would likely require between \$30,000-\$50,000 of work to be marketable. The appellant submitted two comparable sales [#83144-002 sold for \$600,000 in October 2021; and #124969-088 sold for \$560,000 in August 2021].

The appellant requested a value of \$590,000.

The Appellant's comparable sale #124817-172 is the best comparable provided and indicates a value of \$180 per square foot or \$617,400 for the subject property. The prior year value of \$571,000 trended at 11% indicates a value of \$633,800.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$617,400 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ACHEN MICHAEL L

ACHEN MICHAEL L
20926 NE Allworth Rd
Battle Ground, WA 98604

ACCOUNT NUMBER: 235394-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #28 SEC 28 T4NR3EWM 5A

PETITION: 661

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 170,008	\$	62,500
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 170,008	BOE VALUE	\$ 62,500

Date of hearing: March 2, 2022

Recording ID# ACHEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kelly Achen

Michael Achen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellants referred to a letter from the Assessor's Office in 2013 stating that these properties will be valued as contiguous. At this time that agreement is not being honored. The parcels are zoned R-5 except for one zoned R-10. The subject properties are still treed with no road access to them. The comparables are within two miles of the subject properties and do have services and roads adjacent to them. The appealed properties are all 5-acre parcels except for one which is 6.25 acres and includes part of the lake. The larger parcel is valued at considerably less than the other parcels. The properties were subdivided to protect the zoning, but wetland and property circumstances prevent them from being developed. They are not individual, developable parcels. The comparables collected are developable and have services available to them. It does not appear that the Assessor has considered the wetland areas in these valuations. The Assessor's Office has indicated that a bridge could be built to service the upper properties, but it would be prohibitively expensive and complicated logistically. The appellant submitted three comparable sales [#233539-000 (as part of a group of four parcels) sold for \$1,000,000 in June 2021; #235848-000 sold for \$1,000,000 in June 2018; and #225452-000 (with #225456-000) sold for \$1,200,000 in June 2020].

The appellant requested a value of \$55,855.

The appellant's comparable sale #233539-000 which sold for \$12,500 per acre has some of the same characteristics and location as the subject property. At \$12,500 this 5-acre parcel carries an indicated value of \$62,500.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$62,500 as of January 1, 2021.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ACHEN MICHAEL L

ACHEN MICHAEL L
20926 NE Allworth Rd
Battle Ground, WA 98604

ACCOUNT NUMBER: 235436-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #69 SEC 28 T4N R3EWM 5A

PETITION: 662

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 176,495	\$	62,500
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 176,495	BOE VALUE	\$ 62,500

Date of hearing: March 2, 2022

Recording ID# ACHEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kelly Achen

Michael Achen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellants referred to a letter from the Assessor's Office in 2013 stating that these properties will be valued as contiguous. At this time that agreement is not being honored. The parcels are zoned R-5 except for one zoned R-10. The subject properties are still treed with no road access to them. The comparables are within two miles of the subject properties and do have services and roads adjacent to them. The appealed properties are all 5-acre parcels except for one which is 6.25 acres and includes part of the lake. The larger parcel is valued at considerably less than the other parcels. The properties were subdivided to protect the zoning, but wetland and property circumstances prevent them from being developed. They are not individual, developable parcels. The comparables collected are developable and have services available to them. It does not appear that the Assessor has considered the wetland areas in these valuations. The Assessor's Office has indicated that a bridge could be built to service the upper properties, but it would be prohibitively expensive and complicated logistically. The appellant submitted three comparable sales [#233539-000 (as part of a group of four parcels) sold for \$1,000,000 in June 2021; #235848-000 sold for \$1,000,000 in June 2018; and #225452-000 (with #225456-000) sold for \$1,200,000 in June 2020].

The appellant requested a value of \$55,855.

The appellant's comparable sale #233539-000 which sold for \$12,500 per acre has some of the same characteristics and location as the subject property. At \$12,500 this 5-acre parcel carries an indicated value of \$62,500.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$62,500 as of January 1, 2021.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ACHEN MICHAEL L

ACHEN MICHAEL L
20926 NE Allworth Rd
Battle Ground, WA 98604

ACCOUNT NUMBER: 235437-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #70 SEC 28 T4N R3EWM 5A

PETITION: 663

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 170,367	\$	62,500
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 170,367	BOE VALUE	\$ 62,500

Date of hearing: March 2, 2022

Recording ID# ACHEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kelly Achen

Michael Achen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellants referred to a letter from the Assessor's Office in 2013 stating that these properties will be valued as contiguous. At this time that agreement is not being honored. The parcels are zoned R-5 except for one zoned R-10. The subject properties are still treed with no road access to them. The comparables are within two miles of the subject properties and do have services and roads adjacent to them. The appealed properties are all 5-acre parcels except for one which is 6.25 acres and includes part of the lake. The larger parcel is valued at considerably less than the other parcels. The properties were subdivided to protect the zoning, but wetland and property circumstances prevent them from being developed. They are not individual, developable parcels. The comparables collected are developable and have services available to them. It does not appear that the Assessor has considered the wetland areas in these valuations. The Assessor's Office has indicated that a bridge could be built to service the upper properties, but it would be prohibitively expensive and complicated logistically. The appellant submitted three comparable sales [#233539-000 (as part of a group of four parcels) sold for \$1,000,000 in June 2021; #235848-000 sold for \$1,000,000 in June 2018; and #225452-000 (with #225456-000) sold for \$1,200,000 in June 2020].

The appellant requested a value of \$55,855.

The appellant's comparable sale #233539-000 which sold for \$12,500 per acre has some of the same characteristics and location as the subject property. At \$12,500 this 5-acre parcel carries an indicated value of \$62,500.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$62,500 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ACHEN MICHAEL L

ACHEN MICHAEL L
20926 NE Allworth Rd
Battle Ground, WA 98604

ACCOUNT NUMBER: 235438-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #71 SEC 28 T4N R3EWM 5A

PETITION: 664

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 177,025	\$	62,500
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 177,025	BOE VALUE	\$ 62,500

Date of hearing: March 2, 2022

Recording ID# ACHEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kelly Achen

Michael Achen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellants referred to a letter from the Assessor's Office in 2013 stating that these properties will be valued as contiguous. At this time that agreement is not being honored. The parcels are zoned R-5 except for one zoned R-10. The subject properties are still treed with no road access to them. The comparables are within two miles of the subject properties and do have services and roads adjacent to them. The appealed properties are all 5-acre parcels except for one which is 6.25 acres and includes part of the lake. The larger parcel is valued at considerably less than the other parcels. The properties were subdivided to protect the zoning, but wetland and property circumstances prevent them from being developed. They are not individual, developable parcels. The comparables collected are developable and have services available to them. It does not appear that the Assessor has considered the wetland areas in these valuations. The Assessor's Office has indicated that a bridge could be built to service the upper properties, but it would be prohibitively expensive and complicated logistically. The appellant submitted three comparable sales [#233539-000 (as part of a group of four parcels) sold for \$1,000,000 in June 2021; #235848-000 sold for \$1,000,000 in June 2018; and #225452-000 (with #225456-000) sold for \$1,200,000 in June 2020].

The appellant requested a value of \$55,855.

The appellant's comparable sale #233539-000 which sold for \$12,500 per acre has some of the same characteristics and location as the subject property. At \$12,500 this 5-acre parcel carries an indicated value of \$62,500.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$62,500 as of January 1, 2021.

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Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ACHEN MICHAEL L

ACHEN MICHAEL L
20926 NE Allworth Rd
Battle Ground, WA 98604

ACCOUNT NUMBER: 235439-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #72 SEC 28 T4N R3EWM 5A

PETITION: 665

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 177,025	\$	62,500
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 177,025	BOE VALUE	\$ 62,500

Date of hearing: March 2, 2022

Recording ID# ACHEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kelly Achen

Michael Achen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellants referred to a letter from the Assessor's Office in 2013 stating that these properties will be valued as contiguous. At this time that agreement is not being honored. The parcels are zoned R-5 except for one zoned R-10. The subject properties are still treed with no road access to them. The comparables are within two miles of the subject properties and do have services and roads adjacent to them. The appealed properties are all 5-acre parcels except for one which is 6.25 acres and includes part of the lake. The larger parcel is valued at considerably less than the other parcels. The properties were subdivided to protect the zoning, but wetland and property circumstances prevent them from being developed. They are not individual, developable parcels. The comparables collected are developable and have services available to them. It does not appear that the Assessor has considered the wetland areas in these valuations. The Assessor's Office has indicated that a bridge could be built to service the upper properties, but it would be prohibitively expensive and complicated logistically. The appellant submitted three comparable sales [#233539-000 (as part of a group of four parcels) sold for \$1,000,000 in June 2021; #235848-000 sold for \$1,000,000 in June 2018; and #225452-000 (with #225456-000) sold for \$1,200,000 in June 2020].

The appellant requested a value of \$55,855.

The appellant's comparable sale #233539-000 which sold for \$12,500 per acre has some of the same characteristics and location as the subject property. At \$12,500 this 5-acre parcel carries an indicated value of \$62,500.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$62,500 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on March 25, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ACHEN MICHAEL L

ACHEN MICHAEL L
20926 NE Allworth Rd
Battle Ground, WA 98604

ACCOUNT NUMBER: 235440-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #73 SEC 28 T4N R3EWM 5A

PETITION: 666

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 189,150	\$	62,500
Improvements	\$ 0	\$	0
Personal property			
ASSESSSED VALUE	\$ 189,150	BOE VALUE	\$ 62,500

Date of hearing: March 2, 2022

Recording ID# ACHEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kelly Achen

Michael Achen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellants referred to a letter from the Assessor's Office in 2013 stating that these properties will be valued as contiguous. At this time that agreement is not being honored. The parcels are zoned R-5 except for one zoned R-10. The subject properties are still treed with no road access to them. The comparables are within two miles of the subject properties and do have services and roads adjacent to them. The appealed properties are all 5-acre parcels except for one which is 6.25 acres and includes part of the lake. The larger parcel is valued at considerably less than the other parcels. The properties were subdivided to protect the zoning, but wetland and property circumstances prevent them from being developed. They are not individual, developable parcels. The comparables collected are developable and have services available to them. It does not appear that the Assessor has considered the wetland areas in these valuations. The Assessor's Office has indicated that a bridge could be built to service the upper properties, but it would be prohibitively expensive and complicated logistically. The appellant submitted three comparable sales [#233539-000 (as part of a group of four parcels) sold for \$1,000,000 in June 2021; #235848-000 sold for \$1,000,000 in June 2018; and #225452-000 (with #225456-000) sold for \$1,200,000 in June 2020].

The appellant requested a value of \$55,855.

The appellant's comparable sale #233539-000 which sold for \$12,500 per acre has some of the same characteristics and location as the subject property. At \$12,500 this 5-acre parcel carries an indicated value of \$62,500.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$62,500 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ACHEN MICHAEL L

ACHEN MICHAEL L
20926 NE Allworth Rd
Battle Ground, WA 98604

ACCOUNT NUMBER: 235441-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #74 SEC 28 T4N R3EWM 6.25A

PETITION: 667

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 109,300	\$	62,500
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 109,300	BOE VALUE	\$ 62,500

Date of hearing: March 2, 2022

Recording ID# ACHEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kelly Achen

Michael Achen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 6.25-acre parcel of bare land with a small lake.

The appellants referred to a letter from the Assessor's Office in 2013 stating that these properties will be valued as contiguous. At this time that agreement is not being honored. The parcels are zoned R-5 except for one zoned R-10. The subject properties are still treed with no road access to them. The comparables are within two miles of the subject properties and do have services and roads adjacent to them. The appealed properties are all 5-acre parcels except for one which is 6.25 acres and includes part of the lake. The larger parcel is valued at considerably less than the other parcels. The properties were subdivided to protect the zoning, but wetland and property circumstances prevent them from being developed. They are not individual, developable parcels. The comparables collected are developable and have services available to them. It does not appear that the Assessor has considered the wetland areas in these valuations. The Assessor's Office has indicated that a bridge could be built to service the upper properties, but it would be prohibitively expensive and complicated logistically. The appellant submitted three comparable sales [#233539-000 (as part of a group of four parcels) sold for \$1,000,000 in June 2021; #235848-000 sold for \$1,000,000 in June 2018; and #225452-000 (with #225456-000) sold for \$1,200,000 in June 2020].

The appellant requested a value of \$69,819.

The appellant's comparable sale #233539-000 which sold for \$12,500 per acre has some of the same characteristics and location as the subject property. At \$12,500 this 6.25-acre (excluding the lake and wetlands) parcel carries an indicated value of \$62,500.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$62,500 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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